CITY OF DURHAM, NORTH CAROLINA

All Proprietary Fund Types and Similar Trust Funds Combined Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balance Year Ended June 30, 2001

Properting revenues		D				Fiduciary		Totals
Pertaining revenues		Proprietar	уг		-	Fund Type Noneypendable		
Operating revenues \$ 58,284,533 \$ 17,336,015 \$ 0.528 \$ 806,528 806,528 806,528 806,528 806,528 806,528 806,528 806,528 806,528 806,528 806,528 806,528 806,528 806,528 806,528 806,528 806,528 806,528 76,427,076 707 707 707 806,528 806,528 806,528 806,528 76,427,076 707 707 806,528 76,427,076 707 707 806,528 76,427,076 707 707 806,528 76,427,076 707 707 907 23,113,820 70,427,777 80 23,113,820 806,528 76,427,076 70,228,777 80 23,113,820 70,228,728 806,328 76,427,076 70,228,228 70 21,117,270 80,228 82,113,399 80,228 82,113,399 80,228 82,113,399 80,228 82,113,399 80,228 82,114,399 80,228 82,113,399 80,228 82,113,399 80,228 82,113,399 80,228 82,211,339 80,228 8		Enterprise				-		`
Charges for services \$8,284,533 \$1,73,36,015 \$8,05,28 \$80,528 \$8	Operating revenues	Enterprise	-	Service	-	11450	-	
Investment income 5.8.284,533 17,336,015 806,528 806,528 Total operating revenues 58,284,533 17,336,015 806,528 76,427,076 Operating expenses Personal services 16,619,268 6,494,552 — 23,113,820 Materials, services and supplies 27,577,493 5,712,904 — 33,209,397 General and administrative 2,141,270 — — 8,216,399 Post closing costs (160,830) — — 4,530,609 Post closing costs 10,235,593 2,857,599 — 125,21,352 Claims, fees and other 10,235,593 2,285,759 — 125,21,352 Total operating expenses 64,767,150 19,023,824 — 125,21,352 Operating income (loss) (6,482,617) (1,687,809) 806,528 83,790,974 Toxas 976,690 — — 119,879 Taxes 997,669 — — 97,669 Intergovernmental revenues 379,944 — — 4,295,8	· •	58,284,533	\$	17,336,015	\$	- 5	\$	75,620,548
Total operating revenues 58,284,533 17,336,015 806,528 76,427,076 Operating expenses Personal services 16,619,268 6,494,552 — 23,113,820 Materials, services and supplies 27,577,493 5,712,904 — 33,290,397 General and administrative 2,141,270 — 6.214,270 — 2,141,270 Transit services 8,216,399 — 6.2 2,141,270 Post closing costs (160,830) — 6.2 137,957 Construction administration, engineering, and repairs 137,957 — 6.30,609 — 7.2 137,957 Claims, fees and other — 7.4,530,609 — 7.2,214,252 — 12,521,352 — 137,957 Total operating expenses 64,767,150 19,023,824 — 83,790,90 — 12,521,352 Total operating revenues (expenses) (6,482,617) (1,687,809) 806,528 (7,363,898) Minority interest in Civic Center 119,879 — 9.2 — 119,879 — 119,879 — 119,879 — 119,879 — 4.295,894 — 2.379,904 — 2.379,904 — 2.379,904 — 2.372,904 — 2.372,904 — 2.37	<u> </u>	-		-		806,528		
Personal services 16,619,268 6,494,552 - 23,113,820 Materials, services and supplies 27,577,493 5,712,904 - 33,290,397 General and administrative 2,141,270 - - 2,141,270 Transit services 8,216,399 - - 8,216,399 Post closing costs (160,830) - - 137,957 Claims, fees and other - 4,530,609 - 4,530,609 Depreciation 10,235,593 2,285,759 - 12,521,352 Total operating expenses 64,767,150 19,023,824 - 83,790,974 Operating income (loss) (6,482,617) (1,687,809) 806,528 (7,363,898) Minority interest in Civic Center 119,879 - - 119,879 Taxes 997,669 - - 997,669 Intergovernmental revenues 379,994 - - 4,295,894 Investment and rental income 5,686,648 3,260,975 - 8,947,623 Other r	Total operating revenues	58,284,533		17,336,015	_	806,528	-	76,427,076
Personal services 16,619,268 6,494,552 - 23,113,820 Materials, services and supplies 27,577,493 5,712,904 - 33,290,397 General and administrative 2,141,270 - - 2,141,270 Transit services 8,216,399 - - 8,216,399 Post closing costs (160,830) - - 137,957 Claims, fees and other - 4,530,609 - 4,530,609 Depreciation 10,235,593 2,285,759 - 12,521,352 Total operating expenses 64,767,150 19,023,824 - 83,790,974 Operating income (loss) (6,482,617) (1,687,809) 806,528 (7,363,898) Minority interest in Civic Center 119,879 - - 119,879 Taxes 997,669 - - 997,669 Intergovernmental revenues 379,994 - - 4,295,894 Investment and rental income 5,686,648 3,260,975 - 8,947,623 Other r	Operating expenses							
Materials, services and supplies 27,577,493 5,712,904 - 33,290,397 General and administrative 2,141,270 - - 2,141,270 Transit services 8,216,399 - - 8,216,399 Post closing costs (160,830) - - (160,830) Construction administration, engineering, and repairs 137,957 - - 137,957 Claims, fees and other - 4,530,609 - 8,310,609 Depreciation 10,235,593 2,285,759 - 12,521,352 Total operating expenses 64,767,150 19,023,824 - 83,790,974 Operating income (loss) (6,482,617) (1,687,809) 806,528 (7,363,898) Nonoperating revenues (expenses) (6,482,617) (1,687,809) 806,528 7,363,898 Nonoperating income (loss) 1119,879 - 119,879 - 119,879 Taxes 997,669 - - 379,904 Investing grants 4,295,894 - - 4,29		16,619,268		6,494,552		-		23,113,820
Transit services 8,216,399 - - 8,216,399 Post closing costs (160,830) - - (160,839) Construction administration, engineering, and repairs 137,957 - - 137,957 Claims, fees and other - 4,530,609 - 4,530,609 Depreciation 10,235,593 2,285,759 - 12,521,352 Total operating expenses 64,767,150 19,023,824 - 83,790,974 Operating income (loss) (6,482,617) (1,687,809) 806,528 (7,363,898) Nonoperating revenues (expenses) Winority interest in Civic Center 119,879 - - 119,879 Taxes 997,669 - - 997,669 Intergovernmental revenues 379,904 - - 379,904 Operating grants 4,295,894 - - 8,947,623 Other revenues 5,682,378 (51,395) - 5,573,983 Interest and fiscal charges (11,489,294) (1),960,006 - (13,449,	Materials, services and supplies					-		
Post closing costs (160,830) - - (160,830) Construction administration, engineering, and repairs 137,957 - 137,957 Claims, fees and other - - 4,530,609 - 4,530,609 Depreciation 10,235,593 2,285,759 - 12,521,352 Total operating expenses 64,767,150 19,023,824 - 83,790,974 Operating income (loss) (6,482,617) (1,687,809) 806,528 (7,363,898) Nonoperating revenues (expenses) Minority interest in Civic Center 119,879 - - 119,879 Taxes 997,669 - - 997,669 Intergovernmental revenues 379,904 - - 997,669 Intergovernmental revenues 379,904 - - 379,904 Operating grants 4,295,894 - - 379,904 Investment and rental income 5,686,648 3,260,975 - 8,947,623 Other revenues 6,252,378 (51,395) - 5,573,98	General and administrative	2,141,270		-		-		2,141,270
Construction administration, engineering, and repairs 137,957 - - 137,957 Claims, fees and other 10,235,593 - 4,530,609 - 4,530,609 Depreciation 10,235,593 2,285,759 - 12,521,352 Total operating expenses 64,767,150 (1,687,809) 806,528 (7,363,898) Nonoperating revenues (expenses) 46,82,617 (1,687,809) 806,528 (7,363,898) Nonoperating revenues (expenses) 4119,879 - - 119,879 Taxes 997,669 - - 997,669 Intergovernmental revenues 379,904 - - 997,669 Investment and rental income 5,686,648 3,260,975 - 8,947,623 Other revenues 5,686,648 3,260,975 - 8,947,623 Interest and fiscal charges (11,489,294) (1,960,006) - (13,449,300) Total nonoperating revenues (expenses) 5,616,078 1,249,574 - 6,865,652 Income (loss) before operating transfers 8,34	Transit services	8,216,399		-		-		8,216,399
Claims, fees and other 4,530,609 4,530,609 Depreciation 10,235,593 2,288,759 - 12,521,352 Total operating expenses 64,767,150 19,023,824 - 83,790,974 Operating income (loss) (6,482,617) (1,687,809) 806,528 (7,363,898) Nonoperating revenues (expenses) Winority interest in Civic Center 119,879 - - 119,879 Taxes 997,669 - - 997,669 Intergovernmental revenues 379,904 - - 997,669 Intergovernmental revenues 379,904 - - 8,947,623 Operating grants 4,295,894 - - 8,947,623 Other revenues 5,686,648 3,260,975 - 8,947,623 Other revenues 6,625,378 (51,395) - 5,573,983 Interest and fiscal charges (11,489,294) (1,960,006) - (13,449,300) Total nonoperating transfers (866,539) (438,235) 806,528 (498,246)	Post closing costs	(160,830)		-		-		(160,830)
Depreciation 10,235,93 2,285,759 - 12,521,352 Total operating expenses 64,767,150 19,023,824 - 83,790,974 Operating income (loss) (6,482,617) (1,687,809) 806,528 (7,363,898) Nonoperating revenues (expenses) 8 8 - - 119,879 Taxes 997,669 - - 997,669 Intergovernmental revenues 379,904 - - 379,904 Operating grants 4,295,894 - - 8,947,623 Other revenues 5,686,648 3,260,975 - 8,947,623 Other revenues 5,686,648 3,260,975 - 8,947,623 Other revenues (expenses) 5,616,078 1,395 - 5,573,983 Interest and fiscal charges (11,489,294) (1,960,006) - 10,3449,300 Total nonoperating revenues (expenses) 5,616,078 1,249,574 - 6,865,652 Income (loss) before operating transfers (866,539) (438,235) 806,528 <t< td=""><td></td><td>137,957</td><td></td><td>-</td><td></td><td>-</td><td></td><td></td></t<>		137,957		-		-		
Total operating expenses 64,767,150 19,023,824 - 83,790,974 Operating income (loss) (6,482,617) (1,687,809) 806,528 (7,363,898) Nonoperating revenues (expenses) 119,879 - - 119,879 Taxes 997,669 - - 997,699 Intergovernmental revenues 379,904 - - 4,295,894 Investment and rental income 5,686,648 3,260,975 - 8,947,623 Other revenues 5,625,378 (51,395) - 5,573,983 Increst and fiscal charges (11,489,294) (1,960,006) - (13,449,300) Total nonoperating revenues (expenses) 5,616,078 1,249,574 - 6,865,652 Income (loss) before operating transfers (866,539) (438,235) 806,528 (498,246) Operating transfers (806,539) (438,235) 806,528 (498,246) Operating transfers from other funds (2,253,277) (272,827) (693,940) (3,220,044) Total operating transfers 6,087,367 <td></td> <td>-</td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td>		-				-		
Operating income (loss) (6,482,617) (1,687,809) 806,528 (7,363,898) Nonoperating revenues (expenses) #*Minority interest in Civic Center 119,879 - - 119,879 Taxes 997,669 - - 997,669 Intergovernmental revenues 379,904 - - 4,295,894 Investment and rental income 5,686,648 3,260,975 - 8,947,623 Other revenues 5,625,378 (51,395) - 5,573,983 Interest and fiscal charges (11,489,294) (1,960,006) - (13,449,300) Total nonoperating revenues (expenses) 5,616,078 1,249,574 - 6,865,652 Income (loss) before operating transfers (866,539) (438,235) 806,528 (498,246) Operating transfers (866,539) (438,235) 806,528 (498,246) Operating transfers from other funds (2,253,277) (272,827) (693,940) (3,220,044) Total operating transfers 6,087,367 2,906,196 (596,952) 8,396,611	•				-		-	
Nonoperating revenues (expenses) Image: content of the content of the content of the contributed capital of depreciation of year of the contributed capital of depreciation of year of the contributed capital of depreciation of year of years of	Total operating expenses	64,767,150		19,023,824	-		-	83,790,974
Minority interest in Civic Center 119,879 - - 119,879 Taxes 997,669 - - 997,669 Intergovernmental revenues 379,904 - - 379,904 Operating grants 4,295,894 - - 4,295,894 Investment and rental income 5,686,648 3,260,975 - 8,947,623 Other revenues 5,625,378 (51,395) - 5,573,983 Interest and fiscal charges (11,489,294) (1,960,006) - (13,449,300) Total nonoperating revenues (expenses) 5,616,078 1,249,574 - 6,865,652 Income (loss) before operating transfers (866,539) (438,235) 806,528 (498,246) Operating transfers (866,539) (438,235) 806,528 (498,246) Operating transfers from other funds 8,340,644 3,179,023 96,988 11,616,655 Operating transfers to other funds (2,253,277) (272,827) (693,940) (3,220,044) Net income (loss) 5,220,828 2,467,96	Operating income (loss)	(6,482,617)		(1,687,809)	_	806,528	_	(7,363,898)
Taxes 997,669 - - 997,669 Intergovernmental revenues 379,904 - - 379,904 Operating grants 4,295,894 - - 4,295,894 Investment and rental income 5,686,648 3,260,975 - 8,947,623 Other revenues 5,625,378 (51,395) - 5,573,983 Interest and fiscal charges (11,489,294) (1,960,006) - (13,449,300) Total nonoperating revenues (expenses) 5,616,078 1,249,574 - - 6,865,652 Income (loss) before operating transfers (866,539) (438,235) 806,528 (498,246) Operating transfers (866,539) (438,235) 806,528 (498,246) Operating transfers (866,539) (438,235) 806,528 (498,246) Operating transfers from other funds 8,340,644 3,179,023 96,988 11,616,655 Operating transfers to other funds (2,253,277) (272,827) (693,940) (3,220,044) Net income (loss) 5,220,828 <td>Nonoperating revenues (expenses)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Nonoperating revenues (expenses)							
Intergovernmental revenues 379,904 - - 379,904 Operating grants 4,295,894 - - 4,295,894 Investment and rental income 5,686,648 3,260,975 - 8,947,623 Other revenues 5,625,378 (51,395) - 5,573,983 Interest and fiscal charges (11,489,294) (1,960,006) - (13,449,300) Total nonoperating revenues (expenses) 5,616,078 1,249,574 - 6,865,652 Income (loss) before operating transfers (866,539) (438,235) 806,528 (498,246) Operating transfers Operating transfers from other funds 8,340,644 3,179,023 96,988 11,616,655 Operating transfers to other funds (2,253,277) (272,827) (693,940) (3,220,044) Operating transfers (6,087,367 2,906,196 (596,952) 8,396,611 Other - credit arising from transfer to contributed capital of depreciation 2,382,347 - 2,382,347 Operating transfers (3,823,347) Operating transfers (4,667,476) (4,667,4	Minority interest in Civic Center	119,879		-		-		119,879
Operating grants 4,295,894 - - 4,295,894 Investment and rental income 5,686,648 3,260,975 - 8,947,623 Other revenues 5,625,378 (51,395) - 5,573,983 Interest and fiscal charges (11,489,294) (1,960,006) - (13,449,300) Total nonoperating revenues (expenses) 5,616,078 1,249,574 - 6,865,652 Income (loss) before operating transfers (866,539) (438,235) 806,528 (498,246) Operating transfers (866,539) (438,235) 806,528 (498,246) Operating transfers from other funds 8,340,644 3,179,023 96,988 11,616,655 Operating transfers to other funds (2,253,277) (272,827) (693,940) (3,220,044) Total operating transfers 6,087,367 2,906,196 (596,952) 8,396,611 Net income (loss) 5,220,828 2,467,961 209,576 7,898,365 Other - credit arising from transfer to contributed capital of depreciation 2,382,347 - - 2,382,347 </td <td>Taxes</td> <td>997,669</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>997,669</td>	Taxes	997,669		-		-		997,669
Investment and rental income 5,686,648 3,260,975 - 8,947,623 Other revenues 5,625,378 (51,395) - 5,573,983 Interest and fiscal charges (11,489,294) (1,960,006) - (13,449,300) Total nonoperating revenues (expenses) 5,616,078 1,249,574 - 6,865,652 Income (loss) before operating transfers (866,539) (438,235) 806,528 (498,246) Operating transfers (866,539) (438,235) (438,235) (438,235) Operating transfers from other funds (2,253,277) (272,827) (693,940) (3,220,044) Total operating transfers (6,087,367 2,906,196 (596,952) 8,396,611 Net income (loss) (520,828 2,467,961 209,576 7,898,365 Other - credit arising from transfer to contributed capital of depreciation (2,382,347 -	Intergovernmental revenues	379,904		-		-		379,904
Other revenues 5,625,378 (51,395) - 5,573,983 Interest and fiscal charges (11,489,294) (1,960,006) - (13,449,300) Total nonoperating revenues (expenses) 5,616,078 1,249,574 - 6,865,652 Income (loss) before operating transfers (866,539) (438,235) 806,528 (498,246) Operating transfers 0perating transfers from other funds 8,340,644 3,179,023 96,988 11,616,655 Operating transfers to other funds (2,253,277) (272,827) (693,940) (3,220,044) Total operating transfers 6,087,367 2,906,196 (596,952) 8,396,611 Net income (loss) 5,220,828 2,467,961 209,576 7,898,365 Other - credit arising from transfer to contributed capital of depreciation 2,382,347 - - 2,382,347 Increase (decrease) in retained earnings (deficit)/fund balance 7,603,175 2,467,961 209,576 10,280,712 Beginning of year: Retained earnings/deficit 25,031,223 - - - 25,031,223		4,295,894		-		-		4,295,894
Interest and fiscal charges						-		
Total nonoperating revenues (expenses) 5,616,078 1,249,574 - 6,865,652 Income (loss) before operating transfers (866,539) (438,235) 806,528 (498,246) Operating transfers Operating transfers 8,340,644 3,179,023 96,988 11,616,655 Operating transfers to other funds (2,253,277) (272,827) (693,940) (3,220,044) Total operating transfers 6,087,367 2,906,196 (596,952) 8,396,611 Net income (loss) 5,220,828 2,467,961 209,576 7,898,365 Other - credit arising from transfer to contributed capital of depreciation 2,382,347 2,382,347 Increase (decrease) in retained earnings (deficit)/fund balance 7,603,175 2,467,961 209,576 10,280,712 Beginning of year: Retained earnings/deficit 25,031,223 25,031,223 Fund equity - (8,272,943) 11,257,006 2,984,063 Residual equity transfers to other funds (5,079,568) (3,891,989) - (8,971,557)						-		
Income (loss) before operating transfers (866,539) (438,235) 806,528 (498,246) Operating transfers 0perating transfers from other funds 8,340,644 3,179,023 96,988 11,616,655 Operating transfers to other funds (2,253,277) (272,827) (693,940) (3,220,044) Total operating transfers 6,087,367 2,906,196 (596,952) 8,396,611 Net income (loss) 5,220,828 2,467,961 209,576 7,898,365 Other - credit arising from transfer to contributed capital of depreciation 2,382,347 - - 2,382,347 Increase (decrease) in retained earnings (deficit)/fund balance 7,603,175 2,467,961 209,576 10,280,712 Beginning of year: Retained earnings/deficit 25,031,223 - - - 25,031,223 Fund equity - (8,272,943) 11,257,006 2,984,063 Residual equity transfers to other funds (5,079,568) (3,891,989) - (8,971,557)	Interest and fiscal charges	(11,489,294)	-	(1,960,006)	-		-	(13,449,300)
Operating transfers 8,340,644 3,179,023 96,988 11,616,655 Operating transfers from other funds (2,253,277) (272,827) (693,940) (3,220,044) Total operating transfers 6,087,367 2,906,196 (596,952) 8,396,611 Net income (loss) 5,220,828 2,467,961 209,576 7,898,365 Other - credit arising from transfer to contributed capital of depreciation 2,382,347 - - 2,382,347 Increase (decrease) in retained earnings (deficit)/fund balance 7,603,175 2,467,961 209,576 10,280,712 Beginning of year: Retained earnings/deficit 25,031,223 - - 25,031,223 Fund equity - (8,272,943) 11,257,006 2,984,063 Residual equity transfers to other funds (5,079,568) (3,891,989) - (8,971,557)	Total nonoperating revenues (expenses)	5,616,078	-	1,249,574	_		-	6,865,652
Operating transfers from other funds 8,340,644 3,179,023 96,988 11,616,655 Operating transfers to other funds (2,253,277) (272,827) (693,940) (3,220,044) Total operating transfers 6,087,367 2,906,196 (596,952) 8,396,611 Net income (loss) 5,220,828 2,467,961 209,576 7,898,365 Other - credit arising from transfer to contributed capital of depreciation 2,382,347 - - 2,382,347 Increase (decrease) in retained earnings (deficit)/fund balance 7,603,175 2,467,961 209,576 10,280,712 Beginning of year: Retained earnings/deficit 25,031,223 - - 25,031,223 Fund equity - (8,272,943) 11,257,006 2,984,063 Residual equity transfers to other funds (5,079,568) (3,891,989) - (8,971,557)	Income (loss) before operating transfers	(866,539)		(438,235)	_	806,528	_	(498,246)
Operating transfers to other funds (2,253,277) (272,827) (693,940) (3,220,044) Total operating transfers 6,087,367 2,906,196 (596,952) 8,396,611 Net income (loss) 5,220,828 2,467,961 209,576 7,898,365 Other - credit arising from transfer to contributed capital of depreciation 2,382,347 - - 2,382,347 Increase (decrease) in retained earnings (deficit)/fund balance 7,603,175 2,467,961 209,576 10,280,712 Beginning of year: Retained earnings/deficit 25,031,223 - - - 25,031,223 Fund equity - (8,272,943) 11,257,006 2,984,063 Residual equity transfers to other funds (5,079,568) (3,891,989) - (8,971,557)	Operating transfers							
Total operating transfers 6,087,367 2,906,196 (596,952) 8,396,611 Net income (loss) 5,220,828 2,467,961 209,576 7,898,365 Other - credit arising from transfer to contributed capital of depreciation 2,382,347 - - 2,382,347 Increase (decrease) in retained earnings (deficit)/fund balance 7,603,175 2,467,961 209,576 10,280,712 Beginning of year: Retained earnings/deficit 25,031,223 - - 25,031,223 Fund equity - (8,272,943) 11,257,006 2,984,063 Residual equity transfers to other funds (5,079,568) (3,891,989) - (8,971,557)	Operating transfers from other funds	8,340,644		3,179,023		96,988		11,616,655
Net income (loss) 5,220,828 2,467,961 209,576 7,898,365 Other - credit arising from transfer to contributed capital of depreciation 2,382,347 - - 2,382,347 Increase (decrease) in retained earnings (deficit)/fund balance 7,603,175 2,467,961 209,576 10,280,712 Beginning of year: 8,2467,961 209,576 10,280,712	Operating transfers to other funds	(2,253,277)		(272,827)	_	(693,940)	_	(3,220,044)
Other - credit arising from transfer to contributed capital of depreciation 2,382,347 - - 2,382,347 Increase (decrease) in retained earnings (deficit)/fund balance 7,603,175 2,467,961 209,576 10,280,712 Beginning of year: Retained earnings/deficit 25,031,223 - - - 25,031,223 Fund equity - (8,272,943) 11,257,006 2,984,063 Residual equity transfers to other funds (5,079,568) (3,891,989) - (8,971,557)	Total operating transfers	6,087,367	_	2,906,196	_	(596,952)	_	8,396,611
contributed capital of depreciation 2,382,347 - - 2,382,347 Increase (decrease) in retained earnings (deficit)/fund balance 7,603,175 2,467,961 209,576 10,280,712 Beginning of year: 25,031,223 - - 25,031,223 Fund equity - (8,272,943) 11,257,006 2,984,063 Residual equity transfers to other funds (5,079,568) (3,891,989) - (8,971,557)	Net income (loss)	5,220,828		2,467,961		209,576		7,898,365
Increase (decrease) in retained earnings (deficit)/fund balance 7,603,175 2,467,961 209,576 10,280,712 Beginning of year: Retained earnings/deficit 25,031,223 25,031,223 Fund equity - (8,272,943) 11,257,006 2,984,063 Residual equity transfers to other funds (5,079,568) (3,891,989) - (8,971,557)	Other - credit arising from transfer to							
earnings (deficit)/fund balance 7,603,175 2,467,961 209,576 10,280,712 Beginning of year: Retained earnings/deficit 25,031,223 - - 25,031,223 Fund equity - (8,272,943) 11,257,006 2,984,063 Residual equity transfers to other funds (5,079,568) (3,891,989) - (8,971,557)	contributed capital of depreciation	2,382,347	-	-	_		-	2,382,347
Beginning of year: Retained earnings/deficit 25,031,223 - - 25,031,223 Fund equity - (8,272,943) 11,257,006 2,984,063 Residual equity transfers to other funds (5,079,568) (3,891,989) - (8,971,557)		7 (02 175		2.467.061		200.576		10 200 712
Retained earnings/deficit 25,031,223 - - 25,031,223 Fund equity - (8,272,943) 11,257,006 2,984,063 Residual equity transfers to other funds (5,079,568) (3,891,989) - (8,971,557)		7,003,173		∠,467,961		209,5/6		10,280,712
Fund equity - (8,272,943) 11,257,006 2,984,063 Residual equity transfers to other funds (5,079,568) (3,891,989) - (8,971,557)		25 031 223		_		_		25 031 223
Residual equity transfers to other funds (5,079,568) (3,891,989) - (8,971,557)				(8 272 943)		11 257 006		
	± *	(5.079 568)				-		
	• •		\$		\$	11,466,582	\$	

See notes to the financial statements.